



IRA A. JACKSON  
COMMISSIONER

*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*Leverett Saltonstall Building*  
*100 Cambridge Street, Boston 02204*

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You state that you are an employee of the U.S. Foreign Service and participate in its retirement system, which is a contributory system. You ask whether the annuity you will receive upon your retirement is subject to the Massachusetts individual income tax.

Income received from any contributory annuity of the United States government is excluded from Massachusetts gross income and thus not subject to Massachusetts income taxation. (G.L. c. 62, § 2(a)(2)(E)).

Income you receive as a Massachusetts resident from your Foreign Service annuity will not be subject to Massachusetts income taxation.

Very truly yours,

*IRA A. Jackson*  
Commissioner of Revenue

IAJ:SFR:loc

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